		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022897

Facility Name: KANKAKEE TERRACE

Address: 100 BELLAIRE (Number) BOURBANNAIS (City) 60491 (Zip Code)

County: KANKAKEE

Telephone Number: (847) 674 - 5795 **Fax #** (847) 674 - 5795

IDPA ID Number: 36-2883311

Date of Initial License for Current Owners: 10/01/76

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust	X	Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: BOB KAGDA **Telephone Number:** (847) 675-3585

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2001 to 12/31/2001 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) MORRIS ESFORMES
(Title) GENERAL PARTNER

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) BOB KAGDA, PARTNER
(Firm Name & Address) KRUPNICK BOKOR KAGDA & BROOKS, LTD, 3750 W DEVON AVE, LINCOLNWOOD, IL 60712-1124
(Telephone) (847) 675-3585 Fax # (847) 675-5777

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	146	Intermediate (ICF)	146	53,290	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	146	TOTALS	146	53,290	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	48,204	536	993	49,733	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,204	536	993	49,733	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.33%

D. How many bed-hold days during this year were paid by Public Aid?
2,051 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 10/01/76

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	198,170	14,930	6,300	219,400		219,400	0	219,400			1
2	Food Purchase		185,332		185,332		185,332	(628)	184,704			2
3	Housekeeping	178,499	18,019	0	196,518		196,518	0	196,518			3
4	Laundry	72,191	12,332	2,456	86,979		86,979	0	86,979			4
5	Heat and Other Utilities			114,379	114,379		114,379	0	114,379			5
6	Maintenance	58,901	14,921	19,159	92,981		92,981	3,264	96,245			6
7	Other (specify):*			4,443	4,443		4,443	106	4,549			7
8	**TOTAL General Services**	507,761	245,534	146,737	900,032	0	900,032	2,742	902,774			8
	B. Health Care and Programs											
9	Medical Director	0		2,750	2,750		2,750	0	2,750			9
10	Nursing and Medical Records	1,054,054	46,610	11,083	1,111,747		1,111,747	0	1,111,747			10
10a	Therapy	62,921		4,746	67,667		67,667	0	67,667			10a
11	Activities	63,968	1,592	4,068	69,628		69,628	0	69,628			11
12	Social Services	0		2,837	2,837		2,837	0	2,837			12
13	Nurse Aide Training			0	0		0	0	0			13
14	Program Transportation			0	0		0	0	0			14
15	Other (specify):*				0		0	0	0			15
16	**TOTAL Health Care and Programs**	1,180,943	48,202	25,484	1,254,629	0	1,254,629	0	1,254,629			16
	C. General Administration											
17	Administrative	64,991		386,000	450,991		450,991	(350,076)	100,915			17
18	Directors Fees			0	0		0	0	0			18
19	Professional Services			60,878	60,878		60,878	1,117	61,995			19
20	Dues, Fees, Subscriptions & Promotions			16,384	16,384		16,384	(11,571)	4,813			20
21	Clerical & General Office Expenses	61,661	11,006	105,165	177,832		177,832	(54,709)	123,123			21
22	Employee Benefits & Payroll Taxes			310,900	310,900		310,900	(1,095)	309,805			22
23	Inservice Training & Education			1,338	1,338		1,338	89	1,427			23
24	Travel and Seminar			3,244	3,244		3,244	0	3,244			24
25	Other Admin. Staff Transportation			27,580	27,580		27,580	619	28,199			25
26	Insurance-Prop.Liab.Malpractice			78,509	78,509		78,509	3,101	81,610			26
27	Other (specify):*			98,381	98,381		98,381	(89,825)	8,556			27
28	**TOTAL General Administration**	126,652	11,006	1,088,379	1,226,037	0	1,226,037	(502,350)	723,687			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,815,356	304,742	1,260,600	3,380,698	0	3,380,698	(499,608)	2,881,090			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number KANKAKEE TERRACE #0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			75,818	75,818		75,818	4,946	80,764			30
31	Amortization of Pre-Op. & Org.			31,196	31,196		31,196	0	31,196			31
32	Interest			200,889	200,889		200,889	426	201,315			32
33	Real Estate Taxes			45,914	45,914		45,914	0	45,914			33
34	Rent-Facility & Grounds				0		0	0	0			34
35	Rent-Equipment & Vehicles			32,897	32,897		32,897	3,956	36,853			35
36	Other (specify):* **OFFICE RENT**			9,450	9,450		9,450	(9,450)	0			36
37	**TOTAL Ownership**			396,164	396,164	0	396,164	(122)	396,042			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers				0		0	0	0			39
40	Barber and Beauty Shops				0		0	0	0			40
41	Coffee and Gift Shops				0		0	0	0			41
42	Provider Participation Fee			79,935	79,935		79,935	0	79,935			42
43	Other (specify):*				0		0	0	0			43
44	**TOTAL Special Cost Centers**	0	0	79,935	79,935	0	79,935	0	79,935			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,815,356	304,742	1,736,699	3,856,797	0	3,856,797	(499,730)	3,357,067			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,250	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(628)	2		13
14	Non-Care Related Interest	0	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		25		16
17	Non-Care Related Fees	0	20		17
18	Fines and Penalties	(415)	21		18
19	Entertainment	0	20		19
20	Contributions	(11,292)	20		20
21	Owner or Key-Man Insurance	(1,095)	22		21
22	Special Legal Fees & Legal Retainers	(8,000)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(98,381)	27		24
25	Fund Raising, Advertising and Promotional	(118)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(860)	20		28
29	Other-Attach Schedule SEE PAGE 5A	(764)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (117,303)		$ 0	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(382,427)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (382,427)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (499,730)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

KANKAKEE TERRACE

ID# 0022897

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	DEFERRED MAINTENANCE	$ 1236	6	1
2	STAFF DEVELOPMENT	(2,000)	21	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(764)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(628)	0	0	0	0	0	0	0	0	0	0	(628)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	1,236	0	2,028	0	0	0	0	0	0	0	0	3,264	6
7	Other (specify):*	0	0	106	0	0	0	0	0	0	0	0	106	7
8	**TOTAL General Services**	608	0	2,134	0	0	0	0	0	0	0	0	2,742	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	(350,076)	0	0	0	0	0	0	0	0	0	(350,076)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,000)	440	8,677	0	0	0	0	0	0	0	0	1,117	19
20	Fees, Subscriptions & Promotions	(12,270)	0	699	0	0	0	0	0	0	0	0	(11,571)	20
21	Clerical & General Office Expenses	(2,415)	6,808	(59,102)	0	0	0	0	0	0	0	0	(54,709)	21
22	Employee Benefits & Payroll Taxes	(1,095)	0	0	0	0	0	0	0	0	0	0	(1,095)	22
23	Inservice Training & Education	0	0	89	0	0	0	0	0	0	0	0	89	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	465	154	0	0	0	0	0	0	0	0	619	25
26	Insurance-Prop.Liab.Malpractice	0	796	2,305	0	0	0	0	0	0	0	0	3,101	26
27	Other (specify):*	(98,381)	2,856	5,700	0	0	0	0	0	0	0	0	(89,825)	27
28	**TOTAL General Administration**	(122,161)	(338,711)	(41,478)	0	0	0	0	0	0	0	0	(502,350)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(121,553)	(338,711)	(39,344)	0	0	0	0	0	0	0	0	(499,608)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number KANKAKEE TERRACE **#** 0022897 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	4,250	306	390	0	0	0	0	0	0	0	0	4,946	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	426	0	0	0	0	0	0	0	0	426	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	1,337	2,619	0	0	0	0	0	0	0	0	3,956	35
36	Other (specify):*	0	0	0	(9,450)	0	0	0	0	0	0	0	(9,450)	36
37	**TOTAL Ownership**	4,250	1,643	3,435	(9,450)	0	0	0	0	0	0	0	(122)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(117,303)	(337,068)	(35,909)	(9,450)	0	0	0	0	0	0	0	(499,730)	45

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SCHEDULE ATTACHED		SCHEDULE ATTACHED		EKS MANAGEMENT	LINCOLNWOOD	BOOKKEEPING
				EMI ENTERPRISES	LINCOLNWOOD	MGMT CONSLT
				IME REALTY	LINCOLNWOOD	HOME OFFICE

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	MANAGEMENT FEES	$ 365,000	EMI ENTERPRISES		$	$ (365,000)	1
2	V								2
3	V								3
4	V	17	OFFICERS SALARY				14,924	14,924	4
5	V	19	ACCOUNTING FEES				440	440	5
6	V	21	OFFICE EXPENSE				6,808	6,808	6
7	V	25	TRANSPORTATION				465	465	7
8	V	26	INSURANCE				796	796	8
9	V	27	EMPLOYEE BENEFITS				2,856	2,856	9
10	V	30	DEPRECIATION				306	306	10
11	V	35	AUTO LEASE				1,337	1,337	11
12	V								12
13	V								13
14	Total			$ 365,000			$ 27,932	$ * (337,068)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		21	BOOKKEEPING FEES	$ 93,024	EKS MANAGEMENT, INC.		$	$ (93,024)	15
16	V									16
17	V									17
18	V		6	PAINTING /DECORATING				2,028	2,028	18
19	V		7	SCAVENGER				106	106	19
20	V		19	PROFESSIONAL FEES				8,677	8,677	20
21	V		20	WANT ADS/BACKGR CKS				699	699	21
22	V		21	OFFICE EXPENSE				33,922	33,922	22
23	V		23	SEMINARS				89	89	23
24	V		25	TRANSPORTATION				154	154	24
25	V		26	INSURANCE				2,305	2,305	25
26	V		27	EMPLOYEE BENEFITS				5,700	5,700	26
27	V		30	DEPRECIATION				390	390	27
28	V		32	INTEREST-INSURANCE FIN.				426	426	28
29	V		35	EQUIPMENT RENT				2,619	2,619	29
30	V									30
31	V									31
32	V									32
33	V									33
34	V									34
35	V									35
36	V									36
37	V									37
38	V									38
39	Total				$ 93,024			$ 57,115	$ * (35,909)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	36	OFFICE RENT	$ 9,450	IME REALTY CORP		$	$ (9,450)	15
16	V								16
17	V								17
18	V	5	UTILITIES						18
19	V	6	REPAIRS & MAINTENANCE						19
20	V	19	PROFESSIONAL FEES						20
21	V	21	OFFICE EXPENSE						21
22	V	26	INSURANCE						22
23	V	30	DEPRECIATION						23
24	V	32	INTEREST						24
25	V	33	RE TAX						25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 9,450			$ 0	$ * (9,450)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	BERNARD COHEN	GENERAL PARTNE	ADMINISTRATION		SCHEDULE ATTACHED			MGMT FEES	$ 21,000	17-3	1
2	MORRIS ESFORMES	GENERAL PARTNE	ADMINISTRATION					SALARY	14,924	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 35,924		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: EMI ENTERPRISES, INC.
Street Address: 3737 W. ARTHUR
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 674 - 1946
Fax Number: (847) 674 - 1962

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	OFFICERS SALARY	PATIENT DAYS	616,513	11	$ 185,000	$ 185,000	49,733	$ 14,924	1
2	19	ACCOUNTING FEES	PATIENT DAYS	616,513	11	5,451		49,733	440	2
3	21	OFFICE EXPENSE	PATIENT DAYS	616,513	11	84,399	60,672	49,733	6,808	3
4	25	TRANSPORTATION	PATIENT DAYS	616,513	11	5,763		49,733	465	4
5	26	INSURANCE	PATIENT DAYS	616,513	11	9,863		49,733	796	5
6	27	EMPLOYEE BENEFITS	PATIENT DAYS	616,513	11	35,399		49,733	2,856	6
7	30	DEPRECIATION	PATIENT DAYS	616,513	11	3,788		49,733	306	7
8	35	AUTO LEASE	PATIENT DAYS	616,513	11	16,569		49,733	1,337	8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 346,232	$ 245,672		$ 27,932	25

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: EKS MGMT,
Street Address: 3737 W. ARTHUR
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 674 - 1946
Fax Number: (847) 674 - 1962

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	PAINTING /DECORATING	PATIENT DAYS	616,513	11	$ 25,141	$	49,733	$ 2,028	1
2	7	SCAVENGER	PATIENT DAYS	616,513	11	1,310		49,733	106	2
3	19	PROFESSIONAL FEES	PATIENT DAYS	616,513	11	107,563	91,129	49,733	8,677	3
4	20	WANT ADS/BACKGR CKS	PATIENT DAYS	616,513	11	8,660		49,733	699	4
5	21	OFFICE EXPENSE	PATIENT DAYS	616,513	11	420,511	316,407	49,733	33,922	5
6	23	SEMINARS	PATIENT DAYS	616,513	11	1,100		49,733	89	6
7	25	TRANSPORTATION	PATIENT DAYS	616,513	11	1,912		49,733	154	7
8	26	INSURANCE	PATIENT DAYS	616,513	11	28,579		49,733	2,305	8
9	27	EMPLOYEE BENEFITS	PATIENT DAYS	616,513	11	70,657		49,733	5,700	9
10	30	DEPRECIATION	PATIENT DAYS	616,513	11	4,837		49,733	390	10
11	32	INTEREST-INSURANCE FIN.	PATIENT DAYS	616,513	11	5,286		49,733	426	11
12	35	EQUIPMENT RENT	PATIENT DAYS	616,513	11	32,463		49,733	2,619	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 708,019	$ 407,536		$ 57,115	25

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: IME REALTY CORP.
Street Address: 3737 W. ARTHUR
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 674 - 1946
Fax Number: (847) 674 - 1962

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS			$	$		$	1
2	6	REPAIRS & MAINTENANCE	PATIENT DAYS							2
3	19	PROFESSIONAL FEES	PATIENT DAYS							3
4	21	OFFICE EXPENSE	PATIENT DAYS							4
5	26	INSURANCE	PATIENT DAYS							5
6	30	DEPRECIATION	PATIENT DAYS							6
7	32	INTEREST	PATIENT DAYS							7
8	33	RE TAX	PATIENT DAYS							8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 0	25

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LASALLE BANK		X	MORTGAGE	$8,069.00	08/01/95	$ 2,800,000	$ 0		PRIME+	$ 127,576	1
2	LASALLE BANK		X	LETTER OF CREDIT							210	2
3	LASALLE BANK		X	MORTGAGE	$15,553.00	11/01/01	2,283,585	2,274,803		PRIME+	22,325	3
4												4
5												5
	Working Capital											
6	CORUS BANK		X	LINE OF CREDIT			805,000	695,220		PRIME+	50,778	6
7												7
8	RELATED PARTY										1,592	8
9	TOTAL Facility Related				$23,622.00		$ 5,888,585	$ 2,970,023			$ 202,481	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 0	$ 0			$ 0	14
15	TOTALS (line 9+line14)						$ 5,888,585	$ 2,970,023			$ 202,481	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$	46,400	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	45,914	2
3. Under or (over) accrual (line 2 minus line 1).	$	(486)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	46,400	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	45,914	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	42,638	8
	1997	47,494	9
	1998	46,150	10
	1999	45,914	11
	2000	45,914	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL

THE PAYMENT ON LINE 2 APPLIES TO THE 2000 TAX BILL.

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME KANKAKEE TERRACE COUNTY KANKAKEE

FACILITY IDPH LICENSE NUMBER 0022897

CONTACT PERSON REGARDING THIS REPORT BOB KAGDA

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17-09-20-107-040	NURSING HOME	$ 225.18	$ 225.18
2.	17-09-20-107-041	NURSING HOME	$ 45,688.68	$ 45,688.68
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 45,913.86	$ 45,913.86

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,663 B. General Construction Type: Exterior BRICK Frame _____ Number of Stories _____

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		1976	$ 100,000	1
2					2
3	TOTALS			$ 100,000	3

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	118		1976	1972	$ 1,233,000	$ 12,330	25	$ 12,330	$	$ 1,233,000	4
5											5
6	10			1998	981,636	25,169	39	25,169		89,161	6
7											7
8	REL PARTY					635		635			8
	Improvement Type**										
9	BUILDING IMPROVEMENTS			1978-80	8,584	0	10			8,584	9
10	BUILDING IMPROVEMENTS			1981	8,060	0	15			8,060	10
11	BUILDING IMPROVEMENTS			1981	51,503	1,635	31.5	1,635		22,822	11
12	BUILDING IMPROVEMENTS			1987	7,400	235	10		(235)	7,400	12
13	BUILDING IMPROVEMENTS			1988	17,500	556	15	1,167	611	15,852	13
14	BUILDING IMPROVEMENTS			1990	27,632	877	20	1,382	505	15,893	14
15	BUILDING IMPROVEMENTS			1991	12,763	406	20	638	232	6,699	15
16	BUILDING IMPROVEMENTS			1992	36,068	1,145	31.5	1,145		10,737	16
17	BUILDING IMPROVEMENTS			1993	40,178	1,253	31.5	1,276	23	11,054	17
18	BUILDING IMPROVEMENTS			1994	18,233	467	39	467		3,574	18
19	CARPET			1996	8,028	206	39	206		1,107	19
20	SHADE STRUCTURE			1997	2,200	56	39	56		259	20
21	CONCRETE SLAB			1997	667	17	39	17		77	21
22	NURSE STATION			1998	4,950	127	39	127		541	22
23	ROOFTOP AC			1998	2,031	52	39	52		182	23
24	PARKING LOT			1999	18,460	1,231	15	1,231		3,077	24
25	ROOFTOP AC			1999	6,716	172	39	172		472	25
26	DOORS			1999	2,151	55	39	55		122	26
27	CARPET			1999	14,114	362	39	362		769	27
28	DRAPERIES & RODS/REPLACE SHINGLES			2000	7,865	1,926	20	393	(1,533)	590	28
29	LANDSCAPE RENOVATION			2000	6,700	447	15	447		670	29
30	VINYL/CERAMIC TILE			2000	1,941	71	27.5	71		127	30
31	CARPET & FLOOR TILE			2001	16,962	496	20	848	352	848	31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,535,342	$ 49,926		$ 49,881	$ (45)	$ 1,441,677	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 303,936	$ 24,816	$ 30,394	$ 5,578	10 YRS	$ 174,047	71
72	Current Year Purchases	8,554	1,711	428	(1,283)	10 YRS	428	72
73	Fully Depreciated Assets	232,660			0		232,660	73
74	RELATED PARTY		835	835	0			74
75	TOTALS	$ 545,150	$ 27,362	$ 31,657	$ 4,295		$ 407,135	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$ 0		$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			$ 0	$ 0	$ 0	$ 0		$ 0	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,180,492	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 77,288	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 81,538	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 4,250	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,848,812	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 12,005 Description: SEE SCHEDULE ATTACHED
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	SEE SCHEDULE		$	$ 20,892	17
18					18
19					19
20					20
21	TOTAL		$	$ 20,892	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	Nurse Aide Competency Tests				0
9	TOTALS	$ 0	$ 0	$ 0	$ 0
10	SUM OF line 9, col. 1 and 2 (e)	$ 0			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$ 0	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number KANKAKEE TERRACE **#** 0022897 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2001 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (37,857)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,153,314		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	104,082		6
7	Other Prepaid Expenses	2,300		7
8	Accounts Receivable (owners or related parties)	228,720		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,450,559	$ 0	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	1,160,604		11
12	Long-Term Investments			12
13	Land	100,000		13
14	Buildings, at Historical Cost	1,233,000		14
15	Leasehold Improvements, at Historical Cost	1,302,343		15
16	Equipment, at Historical Cost	545,150		16
17	Accumulated Depreciation (book methods)	(1,909,718)		17
18	Deferred Charges	17,066		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,448,445	$ 0	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,899,004	$ 0	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 591,041	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	695,220		29
30	Accrued Salaries Payable	58,299		30
31	Accrued Taxes Payable (excluding real estate taxes)	25,778		31
32	Accrued Real Estate Taxes(Sch.IX-B)	46,400		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,416,738	$ 0	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,274,803		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,274,803	$ 0	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,691,541	$ 0	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 207,463	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,899,004	$ 0	48

***(See instructions.)**

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (43,246)	1
2	Restatements (describe):		2
3	IL REPLACEMENT TAX	(13,348)	3
4	POST CLOSING ENTRIES	(63,444)	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (120,038)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	926,779	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(599,278)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 327,501	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 0	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 207,463	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,700,059	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,700,059	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 0	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 0	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	83,517	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 83,517	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 0	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,783,576	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	900,032	31
32	Health Care	1,254,629	32
33	General Administration	1,226,037	33
	B. Capital Expense		
34	Ownership	396,164	34
	C. Ancillary Expense		
35	Special Cost Centers	0	35
36	Provider Participation Fee	79,935	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,856,797	40
41	**Income before Income Taxes (line 30 minus line 40)****	926,779	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 926,779	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,080	2,260	$ 52,374	$ 23.17	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,535	6,036	117,851	19.52	3
4	Licensed Practical Nurses	10,005	11,089	174,464	15.73	4
5	Nurse Aides & Orderlies	46,899	52,936	536,717	10.14	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,601	5,691	62,921	11.06	8
9	Activity Director					9
10	Activity Assistants	7,384	7,807	63,968	8.19	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	18,404	20,851	198,170	9.50	15
16	Dishwashers					16
17	Maintenance Workers	7,609	8,154	58,901	7.22	17
18	Housekeepers	18,918	21,111	178,499	8.46	18
19	Laundry	5,080	6,550	72,191	11.02	19
20	Administrator	2,097	2,186	64,991	29.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,101	8,479	61,661	7.27	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	11,737	12,270	138,115	11.26	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	974	1,191	12,220	10.26	31
32	Other Health C: Quality Assur	2,158	2,158	22,313	10.34	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	151,582	168,769	$ 1,815,356 *	$ 10.76	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 6,300	1-3	35
36	Medical Director	O	2,750	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	1,200	10-3	38
39	Pharmacist Consultant	H	1,680	10-3	39
40	Physical Therapy Consultant	L	828	10a-3	40
41	Occupational Therapy Consultant	Y	3,918	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	4,068	11-3	44
45	Social Service Consultant	E	2,837	12-3	45
46	Other(specify) DENTAL	S	3,300	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 26,881		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
RANDY LEBEAU	ADMIN	0	$ 64,991
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 64,991

B. Administrative - Other

Description	Amount
EMI ENTERPRISES	$ 365,000
BERNARD COHEN	21,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 386,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
ALPHA DATA	DATA PROCESSING	$ 3,893
MAXX SOURCE	DATA PROCESSING	1,500
NURSING CARE SYSTEMS	DATA PROCESSING	5,474
MID AMERICA	DATA PROCESSING	1,320
KRUPNICK,BOKOR,KAGDA	ACCOUNTING	11,100
LAWRENCE SCHWARTZ	LEGAL	26,000
SACHNOFF & WEAVER	LEGAL	168
MCBRIDE, BAKER & COLES	LEGAL	8,142
PERSONNEL PLANNERS	UC CONSULTANT	828
LINCOLNWOOD FUNDING	REMARKETING	2,453
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 60,878

D. Employee Benefits and Payroll Taxes

Description		Amount
Workers' Compensation Insurance		$ 56,961
Unemployment Compensation Insurance		22,907
FICA Taxes		138,876
Employee Health Insurance		90,589
Employee Meals		0
Illinois Municipal Retirement Fund (IMRF)*		
EMPLOYEE BENEFITS - OTHER		472
EMPLOYEE PHYSICAL EXAMS		0
PENSION/PROFIT SHARING PLANS		0
CHICAGO HEAD TAX		0
INSURANCE - EXECUTIVE LIFE		1,095
INSURANCE - EXECUTIVE LIFE	VI 21	(1,095)
TOTAL (agree to Schedule V, line 22, col.8)		$ 309,805

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	616
Health Care Worker Background Check	14
(Indicate # of checks performed 1)	
MARKETING/ADV/PROMO	978
TRUST FEES/CONTRIBUTIONS	11,292
RELATED PARTY	699
DUES & SUBSCRIPTIONS	3,054
LICENSES & PERMITS	430
TRUST FEES/CONTRIBUTIONS	(11,292)
Less: Public Relations Expense	(0)
Non-allowable advertising	(118)
Yellow page advertising	(860)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 4,813

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	3,244
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,244

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	PAINT/DECORATING	1998	$ 2,718	3 YRS	$ 453	$ 906	$ 906	$ 453	$	$	$	$	$
2	PAINT/DECORATING	1999	5,484	3 YRS		914	1,828	1,828	914				
3	PAINT/DECORATING	2000	4,183	3 YRS			697	1,394	1,394	698			
4	PAINT/DECORATING	2001	2,927	3 YRS				488	976	976	487		
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 15,312		$ 453	$ 1,820	$ 3,431	$ 4,163	$ 3,284	$ 1,674	$ 487	$	$

Facility Name & ID Number KANKAKEE TERRACE # 0022897 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **YES**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IL COUNCIL LONG TERM CARE $2,096**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YR**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **102** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **79,935**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **NO**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **NO**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **YES**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **YES**
Attach invoices and a summary of services for all architect and appraisal fees.

Facility Name & ID#: KANKAKEE TERRACE **#0022897** **Report Period Beginning: 01/01/2001** **Ending: 12/31/2001**

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	6,300	
	REPAIRS & MAINTENANCE		0	
			0	6,300
3	**HOUSEKEEPING**			
			0	
			0	0
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		2,456	
			0	2,456
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		30,908	
	ELECTRICITY		47,225	
	WATER		30,217	
	CABLE TV - LOBBY		6,029	
			0	114,379
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		3,361	
	PAINTING & DECORATING		2,927	
	BUILDING REPAIRS		0	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		4,168	
	ELEVATOR MAINTENANCE & REPAIR		0	
	OUTSIDE LABOR		65	
	EXTERMINATING SERVICE		1,538	
	FIRE SERVICE		7,100	
			0	
			0	
			0	19,159
7	**OTHER**			
	SCAVENGER		4,037	
	SECURITY SERVICE		406	4,443
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	2,750	2,750

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2		
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		2,383	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTANT	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	0	
	PHARMACY CONSULTANT	XVIII B 39-2	1,680	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	1,200	
	DENTAL		3,300	
	PSYCHOLOGICAL SERVICE		2,520	11,083
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		0	
	SPEECH THERAPY SERVICES		0	
	OCCUPATIONAL THERAPY SERVICES		0	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	828	
	OCCUPATIONAL THERAPY CONSULTA	XVIII B 41-2	3,918	
	RESPIRATORY THERAPY CONSULTAN	XVIII B 42-2	0	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	4,746
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	4,068	
			0	4,068
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTAN	XVIII B 45-2	2,837	
	SOCIAL WORKER	XVIII B 45-2	0	
			0	2,837
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number KANKAKEE TERRACE **#0022897** **Report Period Beginning: 01/01/2001** **Ending: 12/31/2001**

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		0	0
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	386,000	386,000
18	**DIRECTORS FEES**		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	12,187	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	48,691	
			0	60,878
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	118	
	EMPLOYEE WANT ADS	XIX F	616	
	CONTRIBUTIONS	VI 20 XIX F	1,370	
	DUES & SUBSCRIPTIONS	XIX F	3,054	
	LICENSES & PERMITS	XIX F	430	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	860	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	9,922	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	14	16,384
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES		752	
	EQUIPMENT REPAIR & MAINTENANCE		0	
	OUTSIDE CLERICAL SERVICES		93,024	
	PENALTIES / OVERDRAFT CHARGES	VI 18	415	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		8,974	
	MESSENGER SERVICE		0	
	STAFF DEVELOPMENT		2,000	105,165

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	138,876	
	UNEMPLOYMENT COMPENSATION	XIX D	22,907	
	WORKERS COMPENSATION INSURANC	XIX D	56,961	
	HOSPITALIZATION INSURANCE	XIX D	90,589	
	EMPLOYEE BENEFITS - OTHER	XIX D	472	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	1,095	
	PENSION/PROFIT SHARING PLANS	XIX D	0	
	CHICAGO HEAD TAX	XIX D	0	310,900
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		1,338	1,338
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	3,244	
			0	
			0	3,244
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		27,580	27,580
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		78,509	78,509
27	**OTHER**			
	BAD DEBTS	VI 24	98,381	
			0	98,381

GRAND TOTAL COLUMN 3 OTHER 1,260,600

KANKAKEE TERRACE
EMPLOYEE MEAL RECLASSIFICATION
12/31/2001

TOTAL FOOD PURCHASE	185,332	PATIENT MEALS	149199
LESS SALES TAX	(628)	ADD EMPLOYEE MEALS	0
NET FOOD	185960	TOTAL MEALS/YEAR	149199
TOTAL PATIENT CENSUS	49,733	NET FOOD	185960
TIME 3 MEALS PER DAY	3	DIVIDE TOTAL MEALS/YEAR	149199
TOTAL PATIENT MEALS	149199	COST PER MEAL	1.25
		TIME EMPLOYEE MEALS	0
ADD # EMPLOYEE MEALS/DAY	0		
TIME # DAYS	365	EMPLOYEE MEAL RECLASSIFICATION	0
TOTAL EMPLOYEE MEALS	0		